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RECORDATION NO. 18777
APR 21 1994 -11 05 AM
INTERSTATE COMMERCE COMMISSION
APR 21 1994
RECORDATION NO. 18777
FILED 1425
APR 21 1994 -11 05 AM
INTERSTATE COMMERCE COMMISSION
APR 21 1994

RECEIVED
OFFICE OF THE
SECRETARY
APR 21 10 57 AM '94
LICENSING BRANCH

Mr. Sidney L. Strickland, Jr.
Secretary
Interstate Commerce Commission
Washington, DC 20423

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) duly executed copies of a Memorandum of Leases and a Memorandum of Assignment of Leases, both dated as of April 20, 1994, the first being a primary document and the other a secondary document related thereto, as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The names and addresses of the parties to the enclosed documents are:

Lessor/Assignor: ACF Industries, Incorporated
3301 Rider Trail South
Earth City, Missouri 63045
Lessee: National Petroleum Marketing, Inc.
1140 South Aviation Drive
Provo, Utah 84601
Assignee: BA Leasing & Capital Corporation
Four Embarcadero Center, Suite 1200
San Francisco, California 94111

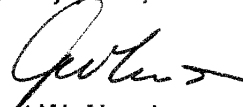
Mr. Sidney L. Strickland, Jr.
April 21, 1994
Page 2

A description of the railroad equipment covered by the enclosed document is attached as Exhibit A to both of the aforesaid documents.

Also enclosed is a check in the amount of \$36.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of each of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert W. Alvord", written over a horizontal line.

Robert W. Alvord

RWA/bg
Enclosures

Interstate Commerce Commission
Washington, D.C. 20423

4/21/94

OFFICE OF THE SECRETARY

Robert W. Alvord
Alvord & Alvord
918 16th St N.W. Suite 200
Washington, D.C. 20006

Dear sir:

The enclosed document(s) was recorded pursuant to the provisions
of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303,

on 4/21/94 at 11:05am , and assigned

recordation number(s). 18777 18777-A 18778 & 18778-A 18605-B&C 18595-B&
18541-B&C 18591-B&C

Sincerely yours,

Secretary
SIDNEY L. STRICKLAND, JR.

Enclosure(s)

RECORDATION NO. 18777 FILED 1425

APR 21 1994 -11 05 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF LEASES

BETWEEN

ACF INDUSTRIES, INCORPORATED ("LESSOR")

AND

the Lessee identified herein, ("LESSEE")

Filed and recorded with the Interstate Commerce Commission
pursuant to Section 11303, Title 49, United States Code on
, at , Recordation No.

Memorandum dated as of April 20, 1994 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto, ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

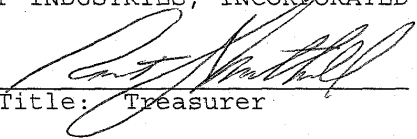
W I T N E S S E T H:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and the Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES, INCORPORATED

by


Title: Treasurer

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On this 20th day of April, 1994, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Treasurer of ACF INDUSTRIES, INCORPORATED, that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

Teresa Komendowski
NOTARY PUBLIC

My commission expires:

TERESA KOMENDOWSKI
Notary Public, State of New York
No. 4823827
Qualified in Queens County
Commission Expires May 31, 1995

EXHIBIT A

Equipment

| <u>Lessee</u> | <u>Car Service Contract No.</u> | <u>Identifying Numbers (Both Inclusive)</u> | <u>Number of Cars</u> | <u>AAR Designation</u> |
|-----------------------|-------------------------------------|---|---------------------------|----------------------------|
| National Petroleum | 5942 | ACFX 78742 | 1 | T105 |